WILLIAM K. GAUER

CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Office of the State Auditor and Inspector State of Oklahoma 2300 North Lincoln Boulevard, Room 100 Oklahoma City, OK 73105

I have compiled the 2012-13 Annual Survey of City and Town Finances of the City of Antlers, Oklahoma, (SA&I Form 2643) included in the accompanying prescribed form. We have not audited or reviewed the financial statements in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the financial statements in the prescribed form in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supporting information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a complete presentation of the City's assets and liabilities.

This report is intended solely for the information and use of management and the Office of the Oklahoma Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

William K. Gauer, CPA

May 31, 2014

^{A81} 195387

DUE DATE: Six months after Fiscal-Year-End					201	
This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.				IDITOR AND IN	ISPECTOR	
		STATE OF OKLAHOMA				
				OR AND INSPECTO Y AND TOWN FI		
This report details the funds available to the municipality and the						
municipality (public trusts, etc.) for the fiscal year ending See supplementary instructions (coverage of this report) for infor	2013. mation related					
to entities and activities to be included in this report on page 6 of document.		Antler, City of				
This report, principally for planning purposes at the local, State, a level, is used by the Office of the State Auditor, the Oklahoma Mi	and national					
League, public interest groups, State and Federal agencies and of	universities.	100 SE 2nd Address				
When completed, please file electronically at www.sai.ok.gov		Antlers		OK 745	73	
RETURN Office of the Auditor and Inspecto State of Oklahoma at www.sal.ok,	r	City		State Zip C		
Part I TAX REVENUES	344.	(Please coi	rect any error in name	, address, and ZIP Code)	
Items 1–3 — Report collections from all taxe Do not include receipts from service charges, s	es imposed by your g	overnment, Include i, interest earnings, f	current and delinquenes, or any other so	ent amounts, penalties, purces that are not taxe	, and interest.	
ltem	Amount (Omit cents)		Item		Amount (Omit cents	
1. Property taxes — General fund, building fund,	TØ1				тø9 60667	
and sinking fund	91296	d. Use tax				
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only			icenses and inspecti	ensing and permits on charges on	·	
these taxes imposed by your government; shares of taxes imposed by another government are to be reported		occupations inspection o	and businesses — frestrooms, restaura	for example, ants, and food		
under part 1A below.	1206770	manufacturi permits; tax	ng plants; food hand icab licenses; tags; a	ler permits; plumbing inimal tags; vending	4487	
a, General sales tax	1306776	İlcenses, an	d liquor licenses; bu	siness licenses; etc.	T29	
b. Franchise fee or tax	T15 62710		sing and permits		T99	
c. Cigarette tax	^{T19} 14618	4. Other — Spe	•			
d. Hotel/Motel	T19				8471	
collected for it by another government.		Government.		Amount (Omit cents)	From Federal	
Purpose for which receive	/ed		From State (a)	From other local governments (b)	Government (directly) (c)	
General support — Total amounts received (as per cap without restrictions as to particular programs or purposes to 1. Alcoholic beverage tax	oita grants, shared to o be financed.	axes, etc.)	93379	D3Ø	B3Ø	
2. Street and highways			^{C46} 21745	D46	B46	
3. Health or hospital			C42	D42	B42	
4. Grants received for water utilities			^{C91} 146739	D91	B91	
5. Grants received for waste water utilities			CBØ	D8Ø	B8Ø	
6. Grants received for housing, economic, and communit	C5Ø	D5Ø	B5Ø			
7. Airports	C89	D89	BØ1			
8. Mass transit rail and/or bus system			C94	D94	B94	
9. Grants received for transportation			C89	D89	B89	
10. ALL OTHER (From State – code C89; From Federal C Include in the appropriate box, receipts from various p	Government – Code ayments such as —	B89) —	C89	D89	B89	
a. Parks and recreation (BOR or HUD) b. Public safety			^{C89} 4484	D89	B89	
c. Job training			C89	D89	B89	
d. Library grants			^{Ce9} 16612	089	B89	
Other - Specify			C89	D89	B69	
e.			000	200		
f.			C89	D89	B89	
Part IB OTHER REVENUES — Other than tax Enter below amounts of the stated types of re the fiscal year. Be sure to include revenues of	evenue (net of refund	ds and interfund trai	sfers) received by	your government durir	ng	
1. Utility sales revenue — Gross receipts of any	Amount (Omit cents)	2. Other sales	and service rev	renue — Gross	Amount (Omit cents	
water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the	your government, from utility sales and charges.		sales, rentals, main and other charges from utility receipt	for municipal	A8Ø	
parent government.	803917	services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other			334386	
Water supply system governments.				1 30-7000		

c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments. A94 d. Transit SEE ACCOUNTANT'S COMPILATION REPORT

a. Sewerage charges

b. Refuse collection charges

A92

a. Water supply system

b. Electric power system

c. Gas supply system

Part IB OTHER REVENUES — Other than tax and intergovernmental revenues — Continued Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions. Interest earnings — interest received on all deposits and investment holdings of your government and its agencies excluding earnings 2. Other sales and service revenue -- Continued Amount (Omit cents) Amount (Omit cents) A61 UZØ d. Recreation charges (swimming, golf, auditoriums, 10885 2226 of any employee pension fund. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2. AØ1 Airports Include rentals and gross sales of 16815 200 gas and oil. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil. U41 f. Parking facilities (parking lots, garages, parking meters) A5@ 8. Fines and forfeitures — (City or town ^{U3Ø}24158 share only) g. Municipal housing project rentals (gross) ^{U5Ø}50 480 9. Private donations 478415 10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues, Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund. h. Ambulance services AØ3 2188 i. Miscellaneous commercial activities (cemeteries) 489 J. Other (including miscellaneous fee collections) 3. Special assessments — Compulsory contributions and reimbursements from owners or UØ1 ^{U99} 17,660 property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on General **a**. Special 12,400 b. page 1. **PublicWorks** 10,350

41500

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

 Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement

coverage, etc. **Exclude:** (1) capital outlay (report in columns (c) and (d)); and (2) amounts paid to other governments (report in part III).

TOTAL miscellaneous other revenue Sum of items 10a-10c.

Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.

40,410

Column (c) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

income taxes, employee contributions for Social Security or retirement	proceeds, assessn	nents, grants, etc.		
	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITA	L OUTLAY
PURPOSE	Personal services (a)	Operations and maintenance (b)	Construction	Purchase of land equipment, and structures (d)
GOVERNMENTAL ADMINISTRATION	E23	E23	(c)	G23
 Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology). 	187308	18837		
 Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16). 	42271	£25	F25	G25
 Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel. 	36540	124582	F29	G29
HEALTH AND WELFARE 4. Social services	E79	E79	F79	G79
 Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7. 	E36	E36	F36	G36
6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.				
 Welfare Institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons. 	E77	E77	F77	G77
8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.	E32	E32	F32	G32
TRANSPORTATION	E44	E44	F44	G44
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21f, street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e.	31304	83955	23257	
 Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis 	E45	E45	F45	G45
11. Municipal airports	EØ1	^{EØ1} 44777	FØ1	GØ1
 Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters) 	E6Ø	E6Ø	F6Ø	G6Ø
PUBLIC SAFETY	E62	E62	F62	G62
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).	354562	51675		
14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	354562	166128	F24	G24

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — C	ontinued	-		<u>-</u>
	E	XPENDITURES BY	PURPOSE AND TY	PE
BURDOOF		CAPITAL OUTLA		
PURPOSE	Personal services (a)	Operations and maintenance (b)	Construction (c)	Purchase of land, equipment, and structures (d)
PUBLIC SAFETY — Continued 15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	EØ4	EØ4	FØ4	GØ4
16. Other corrections — Probation and parole activities – But exclude "lock-up" operations (report in item 16).	EØ5	EØ5	FØ5	GØ5
17. Protection Inspection and regulation, n.e.c. — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	E66	E66	F66	GSS
AMBULANCE 18. All expenditures for city operated or subsidized ambulance services	E32	E32	F32	G32
CULTURE AND RECREATION 19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	56137	22562	F61	G61
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	45478	82744	F52	G52
UTILITIES 21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	^{E91} 157954	E91206832	F91	G91
Water supply system	E92	É 92	F92	G92
b. Electric power system	E93	E93	F93	G93
c. Gas supply system	E94	E94	F94	G94
d. Transit system	E8Ø	E8Ø	F8Ø	G8Ø
 Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants 	65529	255621		
 Solid waste and landfill — The collection and disposal of garbage and landfill operations 	E81	E81 157755	F81	G81
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. a. Water supply system		¹⁹¹ 138515		
b. Electric power system				
c. Gas supply system		193		
d. Transit system		194		
u. Haisi system		¹⁸⁹ 77612		
e. All interest not covered by items 19a through 19d ALL OTHER EXPENDITURES		77012		
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.				
Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E5Ø	E5Ø	F5Ø	G5Ø
b. Economic development	E89	8062	F89	G89
	E89	E89	F89	G89
c. Civil defense d. Cemetery operations and maintenance	EØ3 12236	EØ3 4838	, FØ3	GØ3
e. Miscellaneous commercial activities	EØ3	EØ3	FØ3	GØ3
Other — Specify	E89	E89	F89	G89
f. a.				
g				
h. Page 3	COMPILATION REPOR			<u> </u>

orm SA	1 2643							
Part	Please detail all payme basis — e.g., for hospi figures reported in coluduring the fiscal year.	ents made to other gov tal care, highways, sch	ernments for service	ort. etc. (Such amo	unts should be exclude	ed from expenditure	•	
	Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)	Item		Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)	
		(a)	(b)			(a)	(b)	
1.				5.				
		Ì						
2.		<u> </u>		6.		•		
3.				7.				
4. Part	IV SALARIES, WAGES	AND FORCE ACC	COUNT	8.		Amount (Omit cents)	
rarı	Report the total expend	-		column (a) of part II	. as	ZØØ		
Part	well as any salaries an	id wages paid on force	account constructi	on projects.		1211494		
sp bu W	of particular agencies. Include pecial assessments on property at guaranteed by your government then an advance refunding has ported as retired in the year of	y owners (column (e)). nent if these sources ar s resulted in a legal or a	Report also genera re insufficient (colui an in-substance de	al obligations and ai nn (f)). feasance, the debt i	ny debt backed by plei may be considered ex	dged resources		
				AMOUNT, BY PU	JRPOSE (Omit cents)			
		Outstanding at	DURING F	DURING FISCAL YEAR Outstanding total		DETAIL OF LONG-TERM DEB OUTSTANDING		
		beginning of fiscal year	Issued	Retired	(a) plus (b) minus (c)	Revenue and nonguaranteed bonds	Guaranteed bonds	
		(a) 19U 2381984	(b) 29U 2352000	(c) 39U 2381984	(d) 49U 2352000	(e)	(f) 41U	
•	Sewer debt	19U	290	39U	49U	44U	41U	
D.	Water supply system debt	3276789	29U	49988	3226801	44U		
C.	Electric power system debt	190	290	39U	490	440	41U	
d	Gas supply system debt	19U	29U .	39U	49U	44U	41U	
•	Cas supply system desi	19U	29U	39U	49U	44U	41U	
	Transit	19T	24T	34T	44T	44T		
7.	Industrial revenue and pollution control debt	233662		22594	211068			
g.	All other purposes	190	29U	39U	49U	44U	41U	
	nort-term (interest-bearin						Omit cents)	
	terest-bearing warrants, and of ecounts payable and other non			iess — Exclude		61V		
a.	Amount outstanding at begin	ning of fiscal year				64V		
b.	b. Amount outstanding at end of fiscal year							
Part	VI CASH AND INVEST	MENTS HELD AT	END OF FISCAL	YEAR				
	Report separately for e investments in Federal all investments at carry housing and industrial Assets obtained and h reported herein.	l Government, Federal ying value. <i>Include in ti</i> financing loans. Exclud	agency, State and he sinking fund tote de accounts receive	local government, a all any mortgages ar able, value of real p	and non-governmental nd notes receivable he property, and all non-se	securities. Report Id as offsets to ecurity assets.		
	Type of fund					Amount at end of fiscal year (Omit cents)		
si	Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption							
	of long-term debt. 2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held							
	pending disbursement							
3. A	ll other funds except employee	retirement funds				1086804		
						1		

Bill Gauer

Name of contact person/Email

COVERAGE OF THIS REPORT

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES 2013 ANNUAL SURVEY OF CITY AND TOWN FINANCES

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, **include** the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- · City water districts
- Medical center authorities
- Joint airport boards
- · Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- · Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- Sewer districts
- · Utilities authorities
- Zoning districts

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code TØ1)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.

2. Local sales taxes

a. General sales tax (code TØ9)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other — Specify any sales tax not mentioned above.

3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code T29)

Part IA — INTERGOVERNMENTAL REVENUE

General support

From State (code C3Ø) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

- 7. Grants received for mass transit and/or bus systems (codes C94 to B94)
- 9. All other (From State —code C-89; From Federal Government code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- · Community development and urban renewal
- · Civic defense
- · Water and sewer facilities
- Manpower planning and utilization

Part 1B — OTHER REVENUE

3. Special assessment funds

Include -

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality Hospital Anadarko Anadarko Municipal Hospital Bethany Bethany General Hospital Carnegie Carnegie Tri-County Municipal Hospital Cleveland Cleveland Area Hospital Clinton Clinton Regional Hospital El Reno Park View Hospital Fairfax Fairfax Municipal Hospital Fairview Fairview Hospital Healdton Healdton Municipal Hospital Holdenville Holdenville General Hospital Lindsay Lindsay Municipal Hospital Mangum Mangum City Hospital Norman Norman Municipal Hospital Okeene Okeene Municipal Hospital Pauls Valley Pauls Valley General Hospital Pawnee Pawnee Municipal Hospital Sayre Sayre Memorial Hospital Seminole Seminole Municipal Hospital Tahlequah City Hospital Tahlequah Watonga Municipal Hospital Watonga